

Wayne Upton
Chairman
IFRS Interpretations Committee
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Dear Mr Upton

Tentative Agenda Decision – IAS 10 Events after the Reporting Period: Reissuing previously issued Financial Statements

Deloitte Touche Tohmatsu Limited is pleased to respond to the IFRS Interpretation Committee's publication in the January 2013 IFRIC Update of the tentative decision not to take onto the IFRIC's agenda a request for clarification on the accounting implications of applying IAS 10 when previously issued financial statements are reissued in connection with an offering document.

We agree with the IFRS Interpretations Committee's decision not to add this item onto its agenda. However, we believe the tentative agenda decision should be revised to eliminate the last sentence of the penultimate paragraph. This sentence goes beyond answering the question raised to the Committee and may in this context have unintended consequences given the number and variety of securities laws and regulations in existence (as referred to later in the tentative agenda decision). In addition, we believe that it would be helpful for the agenda decision to acknowledge that IAS 10 does not address re-issued financial statements that do not supersede the originally issued financial statements and are provided as supplementary information or a re-presentation in an offering document.

If you have any questions concerning our comments, please contact Veronica Poole in London at +44 (0)20 7007 0884.

Yours sincerely



Veronica Poole
Global IFRS Leader
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